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General Assembly

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Seventy-second session
Item 116 (c) of the preliminary list*
Appointments to fill vacancies in subsidiary organs and other appointments

Appointment of a member of the Board of Auditors

Note by the Secretary-General

1. By its resolution 55/248, the General Assembly amended its resolution 74 (I).

2. Paragraphs 1 and 2 of General Assembly resolution 55/248 read as follows:

> 1. *Decides* that the term of office of the Board of Auditors shall be a non-consecutive term of office of six years' duration starting on 1 July 2002;
>
> 2. *Decides also*, for the transitional arrangements, to approve alternative 1 in the report of the Secretary-General,[1] whereby only the appointment of the Auditor-General of South Africa will be extended until 30 June 2006 and the other members elected under the current procedure shall be eligible for re-election.

3. Accordingly, the current membership of the Board of Auditors is as follows:

The Comptroller and Auditor-General of India**
The Controller and Auditor-General of the United Republic of Tanzania*
The German Supreme Audit Institution***

* Term of office expires on 30 June 2018.
** Term of office expires on 30 June 2020.
*** Term of office expires on 30 June 2022.

4. Since the term of office of the Controller and Auditor-General of the United Republic of Tanzania will expire on 30 June 2018, it will be necessary for the General Assembly, at its seventy-second session, to fill the resulting vacancy by appointing as a member of the Board the Auditor-General or officer holding the

* A/72/50.
[1] A/55/796, para. 11.

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equivalent title of a Member State. The auditor thus appointed will serve for a period of six years, beginning on 1 July 2018.

5. The three members of the Board have joint responsibility for the external audit of: the United Nations; United Nations peacekeeping activities and special missions; the United Nations Development Programme; the United Nations Population Fund; the United Nations Children's Fund; the United Nations International Drug Control Programme; the United Nations Relief and Works Agency for Palestine Refugees in the Near East; the United Nations Institute for Training and Research; the voluntary funds administered by the United Nations High Commissioner for Refugees; the Fund of the United Nations Environment Programme; the United Nations Human Settlements Programme; the United Nations Office for Project Services; the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991; the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994; the International Residual Mechanism for Criminal Tribunals; the capital master plan; the International Trade Centre; the United Nations University; and the United Nations Joint Staff Pension Fund. The Members of the Board also have joint responsibility for the audit of the United Nations escrow (Iraq) accounts, the United Nations Compensation Commission and other activities upon request.

6. At the present time, audit assignments are shared among the audit staff provided from the audit services of the members of the Board on an equal basis. In order to fulfil those shared responsibilities, each member provides approximately 350 auditor-weeks each year, in addition to the full-time Director.

7. To enable the Board to carry out its mandate through the integration of audit planning, execution and reporting and to enhance the development of common audit standards and professional practices, an Audit Operations Committee was established comprising three full-time Directors of External Audit, who are based at Headquarters, representing each member of the Board. The members of the Board are expected to be available for approximately two weeks each year, in June and November, for meetings of the Board and the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. In addition, each member has to be available for whatever consultations are necessary throughout the year with the members of the Administration, the Advisory Committee on Administrative and Budgetary Questions and other governing bodies.

8. At previous sessions, the Fifth Committee submitted to the General Assembly a draft decision containing the name of a Member State whose Auditor General or officer holding the equivalent title was recommended for appointment. It is suggested that a similar procedure be followed at the seventy-second session.